



## CLARK COUNTY BOARD OF EQUALIZATION

[www.clark.wa.gov](http://www.clark.wa.gov)

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** LABONNE SCOTT & LABONNE BECKY

LABONNE SCOTT & LABONNE BECKY  
13205 NE BETTS RD  
VANCOUVER, WA 98686

**ACCOUNT NUMBER:** 186242-000

**PROPERTY LOCATION:** 13205 NE BETTS RD  
VANCOUVER, WA 98686

**PETITION:** 1248

**ASSESSMENT YEAR:** Valued January 1, 2020      **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		<b>BOARD OF EQUALIZATION (BOE) VALUE</b>	
<b>ASSESSED VALUE</b>			
Land	\$ 167,744	\$	167,744
Improvements	\$ 387,997	\$	295,000
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 555,741</b>	<b>BOE VALUE</b>	<b>\$ 462,744</b>

**Date of hearing:** September 7, 2021

**Recording ID#** LABONNE

**Hearing Location:** By remote WebEx video conference and/or teleconference

**Attendees (all through virtual conference):**

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

**Appellant:**

Becky Labonne

**Assessor:**

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 2,744 square feet, built in 1958 and is of good minus construction quality located on 0.5 acres. The home includes an additional 576 square feet of unfinished basement space and a 224 square foot carport. The property includes an 816 square foot pole cover, a 680 square foot loaf shed, a 567 square foot detached garage, and an 846 square foot detached garage with a 270 square foot carport.

The appellant referred to their submitted comparable sales. Properties were selected for their similarities to the subject including details of remodeling and outbuildings. As they were sold, the assumption is that the remodels were completed at or before the sale. The evidence included cost details for repairs needed, which was determined by speaking with a professional and researching online. A list of projects and repair costs was submitted, totaling \$93,033.29 for materials and labor. If full bids were received for each project, it would likely be more expensive. Materials were purchased in 2020, providing concrete costs. The bathroom remodel required significant prep work and is being built to suit wheelchair access. The appellant submitted three comparable sales [#105681-000 sold for \$410,000 in October 2019; #119455-240 sold for \$550,000 in June 2019; and #198807-000 sold for \$530,000 in October 2019].

The appellant requested a value of \$462,744.

The cost estimates to complete the project coupled with the comparable sales supports a value of \$462,744.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$462,744 as of January 1, 2020.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on September 24, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.

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### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** COLLINS GREGORY & COLLINS PENNY

COLLINS GREGORY & COLLINS PENNY  
823 NW 22ND AVE  
CAMAS, WA 98607

**ACCOUNT NUMBER:** 127400-000

**PROPERTY LOCATION:** (NO SITUS ADDRESS)  
LOCATION: #61 SEC 9 T1NR3EWM 3A

**PETITION:** 1284

**ASSESSMENT YEAR:** Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 703,000	\$	349,632
Improvements	\$ 0	\$	0
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 703,000</b>	<b>BOE VALUE</b>	<b>\$ 349,632</b>

**Date of hearing:** September 7, 2021

**Recording ID#** COLLINS

**Hearing Location:** By remote WebEx video conference and/or teleconference

**Attendees (all through virtual conference):**

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

**Appellant:**

None

**Assessor:**

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 3-acre parcel of bare land.

The appellants evidence submitted a comparable sale of parcels 127377-000, 127375-000, 127379-000, and 127414-000; sold as a group for \$1,106,000 in April 2019. The sale averaged a price of \$116,544 per acre. The evidence also included a report by Olsen Engineering, indicating a net value of \$292,935 for the property after deducting construction costs and developer profit expectation.

The appellant requested a value of \$349,632 which was updated to \$292,935 in the additional evidence.

The sale of similar properties supports a value of \$349,632 (\$115,544 per acre).

## DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$349,632 as of January 1, 2020.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

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The Board of Equalization  
1300 Franklin Street, Suite 650  
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564-397-2337



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**ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

**PROPERTY OWNER:**      **RAKOWITZ JEFFREY C & RAKOWITZ DEBRA A TRUSTEES**

RAKOWITZ JEFFREY C & RAKOWITZ DEBRA A TRUSTEES  
13005 NE 55TH AVE  
VANCOUVER, WA 98686

**ACCOUNT NUMBER:**      986050-627

**PROPERTY LOCATION:** 13005 NE 55TH AVE  
VANCOUVER, WA 98686

**PETITION:**                      1299

**ASSESSMENT YEAR:** Valued January 1, 2020      **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

**Assessor determination:**      **Deny the Senior Exemption for the 2020 assessment.**

**BOE determination:**              **Sustain the denial of the Senior Exemption for the 2020 assessment**

**Date of hearing:**                      September 7, 2021

**Recording ID#**                              RAKOWITZ

**Hearing Location:**                      By remote WebEx video conference and/or teleconference

**Attendees (all through virtual conference):**

**Board of Equalization Members:**

        Daniel C. Weaver, Chairman

        Lisa Bodner

        John Rose

**Appellant:**

        None

**Assessor:**

        None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,333 square feet, built in 2020 and is of average plus construction quality located on 0.17 acres.

The Assessor's Office submitted a letter detailing that the residency requirements were not met. RCW 84.36.381 "...Principal place of residence' means a residence occupied for more than six months each calendar year by a person claiming an exemption.." The appellant purchased the property in July 2020.

The evidence indicates the appellant did not occupy the residence for at least 6 months in the subject year, therefore the provisions of the senior citizen exemption program are not met.

## DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

**The Senior Citizen & Disabled Persons Exemption denial is sustained for the assessment year 2020, for taxes payable in 2021.**

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** KNUDTSON KAREN D & KNUDTSON DAVID A  
TRUSTEES

KNUDTSON KAREN D & KNUDTSON DAVID A TRUSTEES  
3713 CRESTON AVE  
VANCOUVER, WA 98663

**ACCOUNT NUMBER:** 35316-000

**PROPERTY LOCATION:** (NO SITUS ADDRESS)  
LOCATION: #176 OF JOHN MANEY DLC .09A

**PETITION:** 1489

**ASSESSMENT YEAR:** Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 39,746	\$	39,746
Improvements	\$ 0	\$	0
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 39,746</b>	<b>BOE VALUE</b>	<b>\$ 39,746</b>

**Date of hearing:** September 7, 2021

**Recording ID#** KNUDTSON 2019

**Hearing Location:** By remote WebEx video conference and/or teleconference

**Attendees (all through virtual conference):**

**Board of Equalization Members:**

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

**Appellant:**

David Knudtson

**Assessor:**

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 0.09-acre parcel of bare land.

The Board noted that on June 26, 2020 the properties in question were reviewed by the Board for the 2019 year. The Request for Reconvenes that are being reviewed are duplicate cases for the 2019 year. Based on input from the Department of Revenue, the Board of Equalization has no authority to rehear a case that was already heard by the Board and adjudicated. Due to the transition of County staff the appellant was erroneously granted a reconvene even though the case had already been heard.

The appellant stated that the property was stipulated the year before, indicating that the property is overvalued.

The appellant requested a value of \$0.

Due to the circumstances, the evidence could not alter the value of \$39,746 previously determined by the Board of equalization.

## DECISION

The Board, after carefully reviewing the information concludes the hearing could not go forward.

The certified value of the subject property is retained at \$39,746 as of January 1, 2019.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

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The Board of Equalization  
1300 Franklin Street, Suite 650  
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Daniel C. Weaver, Chairman

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## ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** KNUDTSON KAREN D & KNUDTSON DAVID A  
TRUSTEES

KNUDTSON KAREN D & KNUDTSON DAVID A TRUSTEES  
3713 CRESTON AVE  
VANCOUVER, WA 98663

**ACCOUNT NUMBER:** 35317-000

**PROPERTY LOCATION:** (NO SITUS ADDRESS)  
LOCATION: #177 OF JOHN MANEY DLC .08A

**PETITION:** 1490

**ASSESSMENT YEAR:** Valued January 1, 2019 **TAXES PAYABLE IN:** 2020

The Board of Equalization for Clark County Washington was duly convened on September 24, 2019 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 59,049	\$	59,049
Improvements	\$ 0	\$	0
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 59,049</b>	<b>BOE VALUE</b>	<b>\$ 59,049</b>

**Date of hearing:** September 7, 2021

**Recording ID#** KNUDTSON 2019

**Hearing Location:** By remote WebEx video conference and/or teleconference

**Attendees (all through virtual conference):**

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

John Rose

Appellant:

David Knudtson

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 0.08-acre parcel of bare land.

The Board noted that on June 26, 2020 the properties in question were reviewed by the Board for the 2019 year. The Request for Reconvenes that are being reviewed are duplicate cases for the 2019 year. Based on input from the Department of Revenue, the Board of Equalization has no authority to rehear a case that was already heard by the Board and adjudicated. Due to the transition of County staff the appellant was erroneously granted a reconvene even though the case had already been heard.

The appellant stated that the property was stipulated the year before, indicating that the property is overvalued.

The appellant requested a value of \$0.

Due to the circumstances, the evidence could not alter the value of \$59,049 previously determined by the Board of equalization.

## DECISION

The Board, after carefully reviewing the information concludes the hearing could not go forward.

The certified value of the subject property is retained at \$59,049 as of January 1, 2019.

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